

T.I.I/3:11/17



Customs Bulletin

Regulations, Rulings, Decisions, and Notices
concerning Customs and related matters

and Decisions

of the United States Court of Customs and
Patent Appeals and the United States
Customs Court

Vol. 11

APRIL 27, 1977

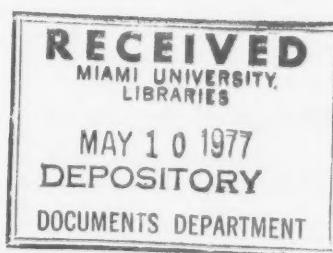
No. 17

This issue contains

T.D. 77-104 through 77-110

Protest abstracts P77/34 through P77/42

Reap. abstracts R77/15 through R77/19



THE DEPARTMENT OF THE TREASURY
U.S. Customs Service

NOTICE

The abstracts, rulings, and notices which are issued weekly by the U.S. Customs Service are subject to correction for typographical or other printing errors. Users may notify the U.S. Customs Service, Logistics Management Division, Washington, D.C. 20229, of any such errors in order that corrections may be made before the bound volumes are published.

For sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, D.C. 20402. Price 85 cents (single copy). Subscription price: \$43.70 a year; \$10.95 additional for foreign mailing.

U.S. Customs Service

Treasury Decisions

(T.D. 77-104)

Foreign Currencies—Certification of Rates

Rates of exchange certified to the Secretary of the Treasury by the
Federal Reserve Bank of New York

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., April 5, 1977.

The Federal Reserve Bank of New York, pursuant to section 522(c),
Tariff Act of 1930, as amended (31 U.S.C. 372(c)), has certified the
following rates of exchange which varied by 5 per centum or more from
the quarterly rate published in Treasury Decision 77-51 for the
following countries. Therefore, as to entries covering merchandise
exported on the dates listed, whenever it is necessary for Customs
purposes to convert such currency into currency of the United States,
conversion shall be at the following rates:

Japan yen:

March 28, 1977	\$0.003612
March 29, 1977	0.003615
March 30, 1977	0.003607
March 31, 1977	0.003603

Mexico peso:

March 28, 1977	0.0441
March 29, 1977	0.0439
March 30, 1977	0.0440
March 31, 1977	0.0440

Portugal escudo:

March 28-31, 1977	0.0258
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Sri Lanka rupee:

March 28-31, 1977	0.1370
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(LIQ-3)

JOHN B. O'LOUGHLIN,
Director,
Duty Assessment Division.

(T.D. 77-105)

Foreign currencies—Daily rates for countries not on quarterly list

Rates of exchange certified to the Secretary of the Treasury by the Federal Reserve Bank of New York for the Hong Kong dollar, Iran rial, Philippines peso, Singapore dollar, Thailand baht (tical)

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., April 5, 1977.

The Federal Reserve Bank of New York, pursuant to section 522(c), Tariff Act of 1930, as amended (31 U.S.C. 372(c)), has certified buying rates in U.S. dollars for the dates and foreign currencies shown below. These rates of exchange are published for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR 159, Subpart C).

Hong Kong dollar:

March 28, 1977	\$0.2152
March 29, 1977	0.2151
March 30, 1977	0.2151
March 31, 1977	0.2156
April 1, 1977	0.2150

Iran rial:

March 28-April 1, 1977	0.0141
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Philippines peso:

March 28-April 1, 1977	0.1340
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Singapore dollar:

March 28, 1977	0.4059
March 29, 1977	0.4061
March 30, 1977	0.4060
March 31, 1977	0.4061
April 1, 1977	0.4155

Thailand baht (tical):

March 28-April 1, 1977	0.0490
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(LIQ-3)

JOHN B. O'LOUGHLIN,
Director,
Duty Assessment Division.

(T.D. 77-106)

Foreign currencies—Quarterly list of rates of exchange

Lists of buying rates in U.S. dollars certified to the Secretary of the Treasury by the Federal Reserve Bank of New York

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., April 5, 1977.

The appended table lists the buying rates in U.S. dollars for certain foreign currencies first certified to the Secretary of the Treasury by the Federal Reserve Bank of New York under the provisions of section 522(c), Tariff Act of 1930, as amended (31 U.S.C. 372(c)), for a day in the quarter shown. These rates of exchange are published for the information and use of Customs officers and others concerned pursuant to Part 159, Subpart C, Customs Regulations (19 CFR 159, Subpart C).

(LIQ-3)

JOHN B. O'LOUGHLIN,
Director,
Duty Assessment Division.

List of values of foreign currencies certified to the Secretary of the Treasury by the Federal Reserve Bank of New York under provisions of section 522(c), Tariff Act of 1930, as amended

QUARTER BEGINNING APRIL 1 TO JUNE 30, 1977

Country	Name of Currency	U.S. Dollars
Australia	Dollar	\$1. 1042
Austria	Schilling	. 0589
Belgium	Franc	. 027320
Canada	Dollar	. 9501
Demark	Krone	. 1705
Finland	Markka	. 2631
France	Franc	. 2012
Germany	Deutsche Mark	. 4180
India	Rupee	. 1134
Ireland	Pound	1. 7194
Italy	Lira	. 001126
Japan	Yen	. 003621
Malaysia	Dollar	. 4029
Mexico	Peso	. 0440
Netherlands	Guilder	. 4012
New Zealand	Dollar	. 9600
Norway	Krone	. 1905
Portugal	Escudo	. 0258
South Africa	Rand	1. 1500
Spain	Peseta	. 014545
Sri Lanka	Rupee	. 1370
Sweden	Krona	. 2377
Switzerland	Franc	. 3930
United Kingdom	Pound	1. 7194

(T.D. 77-107)

Countervailing Duties—Certain Fish from Canada

Notice of countervailing duties to be imposed under section 303, Tariff Act of 1930, as amended, by reason of the payment or bestowal of a bounty or grant upon the manufacture, production or exportation of certain fish from Canada

TREASURY DEPARTMENT,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER 1—UNITED STATES CUSTOMS SERVICE

PART 159—LIQUIDATION OF DUTIES

AGENCY: United States Customs Service, Treasury.

ACTION: Final Countervailing Duty Determination.

SUMMARY: This notice is to inform the public that a countervailing duty investigation has resulted in a determination that the Government of Canada has given benefits which constitute bounties or grants under the countervailing duty law (19 U.S.C. 1303), on the manufacture, production or exportation of certain fish. However, countervailing duties will be waived due to actions by the Government of Canada to reduce significantly the bounty or grant.

EFFECTIVE DATE: April 13, 1977.

FOR FURTHER INFORMATION CONTACT: Vincent P. Kane, Duty Assessment Division, U.S. Customs Service, 1301 Constitution Avenue, N.W., Washington, D.C. 20229 (202-566-5492).

SUPPLEMENTAL INFORMATION: On October 7, 1976, a "Preliminary Countervailing Duty Determination" was published in the FEDERAL REGISTER (41 FR 44196). The notice stated that it preliminarily had been determined that benefits had been received by Canadian exporters of certain fish which may constitute bounties or grants within the meaning of section 303 of the Tariff Act of 1930, as amended (19 U.S.C. 1303) (referred to in this notice as "the Act").

Fish imports covered by this investigation are classifiable under items 110.3560, 110.3565, and 110.5545, Tariff Schedules of the United States Annotated.

The notice stated that the programs under which these benefits were conferred included payments to fishermen and processors for catches and production of first quality fish and fish products under the Groundfish Temporary Assistance Program. A program preliminarily determined not to be a bounty or grant within the meaning of the Act included the payment of financial assistance toward the construction of certain fishing vessels built and registered in Canada.

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The notice further stated that before a final determination would be made consideration would be given to any relevant data, views, or arguments submitted in writing, on or before November 8, 1976 with respect to the preliminary determination.

After consideration of all information received, it is determined that exports of certain fish from Canada are subject to bounties or grants within the meaning of section 303 of the Act. Further inquiry into the vessel assistance payments has resulted in a determination that these payments do constitute bounties or grants within the meaning of the Act, in view of the fact that benefits in relation to total fish sales are more than *de minimis* and that over 75 percent of Canada's fish production is exported.

Payments under the Groundfish Temporary Assistance Program were discontinued on January 1, 1977, on exports of the fish and fish products which are within the scope of this investigation. Consequently, there are no longer any payments being made under this program to items subject to the investigation which would constitute bounties or grants within the meaning of section 303 of the Act.

Accordingly, notice is hereby given that the dutiable fish, which is the subject of this investigation, imported directly or indirectly from Canada, if entered, or withdrawn from warehouse, for consumption or after the date of publication of this notice in the **FEDERAL REGISTER**, will be subject to payment of countervailing duties equal to the net amount of any bounty or grant determined or estimated to have been paid or bestowed.

Effective on or after the date of publication of this notice in the **FEDERAL REGISTER** and until further notice, upon the entry for consumption or withdrawal from warehouse for consumption of such dutiable fish from Canada, which benefit from these bounties or grants and are subject to this order, liquidation shall be suspended pending declarations of the net amounts of the bounties or grants paid.

Any merchandise subject to the terms of this order shall be deemed to have benefited from a bounty or grant if such bounty or grant has been or will be credited or bestowed, directly or indirectly, upon the manufacture, production or exportation of such dutiable fish from Canada.

Notwithstanding the above, a "Notice of Waiver of Countervailing Duties" is being published concurrently with this order which covers fish from Canada subject to this investigation in accordance with section 303(d) of the Act. At such time as the waiver ceases to be effective, in whole or in part, a notice will be published setting forth the deposit of estimated countervailing duties which will be required at the time of duty, or withdrawal from warehouse, for consumption of each product then subject to the payment of countervailing duties.

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§ 159.47 (Amended)

The table in section 159.47(f) of the Customs Regulations (19 CFR 159.47(f) is amended by inserting after the last entry for Canada the words "Certain Fish" in the column headed "Commodity," the number of this Treasury Decision in the column headed "Treasury Decision," and the words "Bounty Declared—Rate" in the column headed "Action."

(Sec. 303 of the Act. (R.S. 655, secs. 303, as amended, 624; 46 Stat. 687, 759, 88 Stat. 2050; 19 U.S.C. 66, 1303, as amended, 1624).)

(A PP-4-05)

VERNON D. ACREE,
Commissioner of Customs.

Approved April 5, 1977,

JOHN H. HARPER,

Acting Assistant Secretary of the Treasury.

[Published in the FEDERAL REGISTER April 13, 1977 (42 FR 19326)]

(T.D. 77-108)

Waiver of Countervailing Duties—Certain Fish from Canada

Determination under section 303(d), Tariff Act of 1930, as amended, to waive countervailing duties

DEPARTMENT OF THE TREASURY,
Washington, D.C.

TITLE 19—CUSTOMS DUTIES

CHAPTER I—UNITED STATES CUSTOMS SERVICE

PART 159—LIQUIDATION OF DUTIES

AGENCY: United States Treasury Department

ACTION: Waiver of Countervailing Duty

SUMMARY: This notice is to inform the public that a determination has been made to waive the countervailing duties that would otherwise be required by section 303 of the Tariff Act of 1930. The countervailing duties are waived on bounties or grants paid by the Canadian Government on the manufacture, production or exportation of certain fish. The waiver is being issued, among other reasons, because of actions by the Government of Canada to reduce significantly the bounty or grant. The waiver will expire on January 4, 1979 unless revoked earlier.

EFFECTIVE DATE: April 13, 1977.

FOR FURTHER INFORMATION CONTACT: Richard B. Self, Office of Tariff Affairs, U.S. Treasury Department, 15th & Pennsylvania Avenue, NW, Washington, D.C. (202-566-8256).

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SUPPLEMENTAL INFORMATION: In T.D. 77-107, published concurrently with this determination, it has been determined that bounties or grants within the meaning of section 303 of the Tariff Act of 1930, as amended (19 U.S.C. 1303), are being paid or bestowed directly or indirectly, upon the manufacture, production or exportation of certain fish from Canada.

Section 303(d) of the Tariff Act of 1930, as added by the Trade Act of 1974 (Pub. L. 93-618, January 3, 1975), authorizes the Secretary of the Treasury to waive the imposition of countervailing duties during the 4-year period beginning on the date of enactment of the Trade Act of 1974 if he determines that:

(1) Adequate steps have been taken to reduce substantially or eliminate during such period the adverse effect of a bounty or grant which he has determined is being paid or bestowed with respect to any article or merchandise;

(2) There is a reasonable prospect that, under section 102 of the Trade Act of 1974, successful trade agreements will be entered into with foreign countries or instrumentalities providing for the reduction or elimination of barriers to or other distortions of international trade; and

(3) The imposition of the additional duty under this section with respect to such article or merchandise would be likely to seriously jeopardize the satisfactory completion of such negotiations.

Based upon analysis of all the relevant factors and after consultations with interested agencies, I have concluded that steps have been taken to reduce substantially the adverse effects of the bounty or grant. Specifically the Government of Canada has removed a direct subsidy payment to Canadian fish processors under the Groundfish Temporary Assistance Program for those categories of fish covered by this investigation which are exported. This resulted in a 97 percent reduction in the bounty or grant.

After consulting with appropriate agencies, including the Department of State, the Office of Special Representative for Trade Negotiations, and the Department of Commerce, I have further concluded (1) that there is a reasonable prospect that, under section 102 of the Trade Act of 1974, successful trade agreements will be entered into with foreign countries or instrumentalities providing for the reduction or elimination of barriers to or other distortions of international trade; and (2) that the imposition of countervailing duties on certain fish from Canada would be likely to seriously jeopardize the satisfactory completion of such negotiations.

Accordingly, pursuant to section 303(d) of the Tariff Act of 1930, as amended (19 U.S.C. 1303(d)), I hereby waive the imposition of countervailing duties as well as the suspension of liquidation ordered in T.D. 77-107 on certain fish from Canada.



This determination may be revoked, in whole or in part, at any time and shall be revoked whenever the basis supporting such determination no longer exists. Unless sooner revoked or made subject to a resolution of disapproval adopted by either House of the Congress of the United States pursuant to section 303 (e) of the Tariff Act of 1930, as amended (19 U.S.C. 1303(e)), this waiver of countervailing duties will, in any event, by statute cease to have force and effect on January 4, 1979.

On or after the date of publication in the FEDERAL REGISTER of a notice revoking this determination in whole or in part, the day after the date of adoption by either House of Congress of a resolution disapproving this "Waiver of Countervailing Duties", or January 4, 1979, whichever occurs first, countervailing duties will be assessable on certain fish imported directly or indirectly from Canada in accordance with T.D. 77-107 published concurrently with this determination.

§ 159.47 (Amended)

The table in § 159.47(f) of the Customs Regulations (19 CFR 159.47(f)) is amended by inserting after the last entry from Canada under the commodity heading "Certain Fish" the number of this Treasury Decision in the column heading "Treasury Decision", and the words "Imposition of countervailing duties waived" in the column headed "Action".

(R.S. 251, secs. 303, as amended, 624; 46 Stat. 687, 759, 88 Stat. 2051, 2052; 19 U.S.C. 66, 1303, as amended, 1624.)

(APP-4-05)

Dated April 5, 1977:

JOHN H. HARPER,
Acting Assistant Secretary of the Treasury.

[Published in the FEDERAL REGISTER April 13, 1977 (42 FR 19327)]

(T.D. 77-109)

Cotton Textile Products—Restriction on Entry

Restriction on entry of cotton textile products in certain categories manufactured or produced in Brazil

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., April 11, 1977.

There is published below directive of March 10, 1977, received by the Commissioner of Customs from the Acting Chairman, Committee for the Implementation of Textile Agreements, concerning restriction

on entry of cotton textile products in certain categories manufactured or produced in Brazil. This directive further amends, but does not cancel, that Committee's directive of May 24, 1976 (T.D. 76-179).

This directive was published in the FEDERAL REGISTER on March 17, 1977 (42 FR 14898), by the Committee.

JOHN B. O'LOUGHLIN,
Director,
Duty Assessment Division.

UNITED STATES DEPARTMENT OF COMMERCE
The Assistant Secretary for Domestic
and International Business
Washington, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

March 10, 1977.

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

On May 24, 1976, the Chairman, Committee for the Implementation of Textile Agreements, directed you to prohibit entry during the twelve-month period beginning on April 1, 1976 and extending through March 31, 1977 of cotton textiles and cotton textile products in certain specified categories, produced or manufactured in Brazil, in excess of designated levels of restraint. The Chairman further advised you that the levels of restraint are subject to adjustment.¹

Under the terms of the Arrangement Regarding International Trade in Textiles done in Geneva on December 20, 1973, pursuant to paragraph 8 of the Bilateral Cotton Textile Agreement of April 22, 1976, between the Governments of the United States and the Federative Republic of Brazil, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, you are directed, effective on March 10, 1977, to amend the twelve-month level of restraint established for cotton textiles in Categories 1-4 to 9,652,174 pounds and for cotton textile products in Category 50 to 127,650 dozen.²

¹ The term "adjustment" refers to those provisions of the Bilateral Cotton Textile Agreement of April 22, 1976 between the Governments of the United States and the Federative Republic of Brazil which provides, in part, that: (1) within the aggregate and applicable group limits, specific levels of restraint may be exceeded by specified percentages; (2) these levels may be increased within the aggregate and applicable group limits upon agreement between the two governments; (3) consultation levels may be increased within the aggregate and applicable group limits upon agreement between the two governments; and (4) administrative arrangements or adjustments may be made to resolve minor problems arising in the implementation of the agreement.

² The levels of restraint have not been adjusted to reflect any entries after March 31, 1976.

The actions taken with respect to the Government of the Federative Republic of Brazil and with respect to imports of cotton textile products from Brazil have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the foreign affairs exception to the rule-making provisions of 5 U.S.C. 553. This letter will be published in the *FEDERAL REGISTER*.

Sincerely,

ROBERT E. SHEPHERD
*Acting Chairman, Committee for the Implementation of
Textile Agreements, and*
*Acting Deputy Assistant Secretary for
Resources and Trade Assistance*

(T.D. 77-110)

*Cotton, Wool, and Manmade Fiber Textile Products—Restriction on
Entry*

Restriction on entry of cotton, wool, and manmade fiber textile products manufactured or produced in the Republic of China

DEPARTMENT OF THE TREASURY,
OFFICE OF THE COMMISSIONER OF CUSTOMS,
Washington, D.C., April 11, 1977.

There is published below directive of March 9, 1977, received by the Commissioner of Customs from the Acting Chairman, Committee for the Implementation of Textile Agreements, concerning the visa requirement for certain cotton, wool, and manmade fiber textile products manufactured or produced in the Republic of China. This directive further amends, but does not cancel, that Committee's directive of September 27, 1972 (T.D. 72-295).

This directive was published in the *FEDERAL REGISTER* on March 15, 1977 (42 FR 14155), by the Committee.

(QUO-2-1)

JOHN B. O'LOUGHLIN,
Director,
Duty Assessment Division.

UNITED STATES DEPARTMENT OF COMMERCE
The Assistant Secretary for Domestic
and International Business
Washington, D.C. 20230

COMMITTEE FOR THE IMPLEMENTATION OF TEXTILE AGREEMENTS

March 9, 1977.

COMMISSIONER OF CUSTOMS
Department of the Treasury
Washington, D.C. 20229

DEAR MR. COMMISSIONER:

This directive further amends, but does not cancel, the directive of September 27, 1972 from the Chairman, Committee for the Implementation of Textile Agreements, that directed you to prohibit entry into the United States for consumption and withdrawal from warehouse for consumption of cotton textiles and cotton textile products in Categories 1-64; wool textile products in Categories 101-132; and man-made fiber textile products in Categories 200-243, produced or manufactured in the Republic of China, for which the Republic of China Government had not issued a visa.

Under the terms of the Arrangement Regarding International Trade in Textiles done at Geneva on December 20, 1973, pursuant to the Bilateral Cotton, Wool and Man-Made Fiber Textile Agreement of May 21, 1975, as amended, between the Governments of the United States and the Republic of China, and in accordance with the provisions of Executive Order 11651 of March 3, 1972, the directive of September 27, 1972 is hereby further amended to require that, effective on April 1, 1977, visas accompanying shipments of cotton, wool and/or man-made fiber textile products from the Republic of China will have a new red stamp superimposed on the visa and will be signed by Mr. Chiu-Yeh Liu. A facsimile of the stamp and signature is enclosed.

Shipments of textile products exported before April 1, 1977 may be permitted entry without the new stamp and signature until July 1, 1977 provided they are otherwise visaed in accordance with previous directives.

The actions taken with respect to the Government of the Republic of China and with respect to imports of cotton, wool and man-made fiber textile products from the Republic of China have been determined by the Committee for the Implementation of Textile Agreements to involve foreign affairs functions of the United States. Therefore, the directions to the Commissioner of Customs, being necessary to the implementation of such actions, fall within the

foreign affairs exception to the rulemaking provisions of 5 U.S.C. 553.
This letter will be published in the FEDERAL REGISTER.

Sincerely,

ROBERT E. SHEPHERD
*Acting Chairman, Committee for the Implementation
of Textile Agreements, and*
*Acting Deputy Assistant Secretary for
Resources and Trade Assistance*

VISA AUTHORIZED FOR
COTTON, WOOL AND MANMADE FIBER TEXTILE PRODUCTS
EXPORTED TO THE UNITED STATES FROM THE REPUBLIC OF CHINA

REPUBLIC OF CHINA TAIWAN TEXTILE FEDERATION		
Licence No. _____		
For Shipping to USA Only		
Category No.	Quantity	
_____	_____	
_____	_____	
_____	_____	
(10) If discontinued, may I quote, after your amount, and when? _____		
VERY RESPECTFULLY, <i>Chiu-Yeh Liu</i> purchase price in which currency in which the course of trade for exportation to the United States? Authorized Signature		
(Chiu-Yeh Liu)		

Decisions of the United States Customs Court

United States Customs Court

One Federal Plaza
New York, N.Y. 10007

Chief Judge

Edward D. Re

Judges

Paul P. Rao	James L. Watson
Morgan Ford	Herbert N. Maletz
Scovel Richardson	Bernard Newman
Frederick Landis	Nils A. Boe

Senior Judge

Samuel M. Rosenstein

Clerk

Joseph E. Lombardi

Abstracts *Abstracted Protest Decisions*

DEPARTMENT OF THE TREASURY, April 4, 1977.

The following abstracts of decisions of the United States Customs Court at New York are published for the information and guidance of officers of the customs and others concerned. Although the decisions are not of sufficient general interest to print in full, the summary herein given will be of assistance to customs officials in easily locating cases and tracing important facts.

VERNON D. ACREE,
Commissioner of Customs.

CUSTOMS COURT

19

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	FIELD	BASIS	PORT OF ENTRY AND MERCHANDISE
							Par. or Item No. and Rate
P77/34	Landis, J. March 20, 1977	Pollard Ball and Roller Bearing Corporation	70/41718, etc.	Item 680.90 12%	Item 680.52 8.5%	Pollard Bearings Corpora- tion v. U.S. (C.D. 4619)	Philadelphia Integral shaft bearings (FPS bearings)
P77/35	Watson, J. March 20, 1977	The Newman Co., dba The Newman Imports, Inc., et al.	74-0-02547, etc.	Item 389.60 25¢ per lb. + 15% or 18%	Item 735.20 10% or 12%	The Newman Importing Co., Inc. v. U.S. (C.D. 4618)	Los Angeles Backpacking tents
P77/36	Watson, J. March 29, 1977	The Newman Importing Co., dba The Newman Co.	75-0-01127, etc.	Item 389.60 25¢ per lb. + 18% or 15%	Item 735.20 10% or 12%	The Newman Importing Co., Inc. v. U.S. (C.D. 4618)	Los Angeles Backpacking tents
P77/37	Newman, J. March 29, 1977	Fedtro, Inc.	73-12-03482- S	Item 682.60 7.5%	Item 688.40 5.5%	Fedtro, Inc. v. U.S. (C.D. 4618)	New York Multi-purpose battery chargers
P77/38	Watson, J. March 31, 1977	Canvas Specialty Mfg. Co., et al.	75-1-00171, etc.	Item 389.60 25¢ per lb. +15%	Item 735.20 10%	The Newman Importing Co., Inc. v. U.S. (C.D. 4618)	Los Angeles Backpacking tents
P77/39	Watson, J. March 31, 1977	Westwood Import Co., Inc.	03/19517	Item 748.20 25%	Item 774.00 17%	Arnble Corporation et al. v. U.S. (C.D. 3278) Zunold Trading Corpora- tion et al. v. U.S. (C.D. 3270)	San Diego Artificial flowers, etc., of plastic

CUSTOMS COURT

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	ASSESSED	HELD	BASIS	PORT OF ENTRY AND MERCHANDISE
P77/40	Newman, J. March 31, 1977	Delmonico International Corp. Delmonico International Corp. d/b/a Elgin National Industries	72-5-00987	Item 685.30 8%	Item 678.50 6%	Montgomery Ward & Co. v. U.S. (C.D. 4573)	New York AM/FM/MPX radio, two speaker changer, etc.
P77/41	Newman, J. March 31, 1977	Delmonico International Corp. Delmonico International Corp. d/b/a Elgin National Industries	72-12-02592	Item 685.30 8%	Item 678.50 6%	Montgomery Ward & Co. v. U.S. (C.D. 4573)	New York Solid state AM/FM/MPX stereo radio receivers with 8-track players, etc.
P77/42	Newman, J. March 31, 1977	Marubeni America Corp.	74-5-01155	Item 771.45 8.5¢ per lb.	Item 771.42 6%	Agreed statement of facts-----	Los Angeles Cast acrylic sheets and/or sheets of acrylic resin

Decisions of the United States Customs Court

Abstracts

Abstracted Reappraisement Decisions

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO	BASIS OF VALUATION	HELD VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R77/15	Richardson, J. March 31, 1977	Delta Steel, Inc.	R05/22372	Cost of production	DM 3372.00 (Type 113); DM 3444.47 (Type 117)	U.S. v. F & D Trading Corp. (C.A.D. 1088)	Jacksonville (Tampa) Volkswagen automobiles
R77/16	Richardson, J. March 31, 1977	E. Dillingham, Inc.	75-8-02173	Constructed value	Involved unit value of \$0.90 (Canadian Curren- cy) per lb., net, packed	Agreed statement of facts	Alexandria Bay (Ogdensburg) Carroll "O" mill roll nylon film
R77/17	Richardson, J. March 31, 1977	Lone Star Finance Corporation	R02/3825, etc.	Cost of production	As specified in column designated "Claimed Value" on schedule attached to decision and judgment	U.S. v. F & D Trading Corp. (C.A.D. 1088)	Houston Volkswagen automo- biles (types 113 and 117)
R77/18	Richardson, J. March 31, 1977	Henry Pollak, Inc.	R02/0609, etc.	American selling price	Set forth under column "Unit Value Per Pail" on schedule at- tached to decision and judgment	Agreed statement of facts	New York Various articles of footwear

DECISION NUMBER	JUDGE & DATE OF DECISION	PLAINTIFF	COURT NO.	BASIS OF VALUATION	UNIT OF VALUE	BASIS	PORT OF ENTRY AND MERCHANDISE
R7719	Maletz, J. March 31, 1977	Pflueger Sporting Goods Marketing Div. of Shakes- peare Company	72-5-0104, etc.	United States value	U.S. \$0.35 per gross packed ready for de- livery (no. 4005 fish hook assortment in tins and fish hook as- sortment in polybags exported during 1969); U.S. \$0.36 per gross packed ready for de- livery (no. 4005 fish hook assortment in tins and fish hook as- sortment in polybags exported during 1970); U.S. \$0.32 per gross packed ready for de- livery (no. 4006 fish hook assortment in plastic box exported during 1969)	Agreed facts	Akron (Cleveland); Cleveland Fish hooks

Decision on Motion for Rehearing

JANUARY 27, 1977

Parksmith Corp. et al. v. United States, Court Nos. 71-12-01923,
etc.—Memorandum Opinion and Order on Defendant's Motion
To Dismiss.—C.D. 4678. Motion by plaintiff denied.

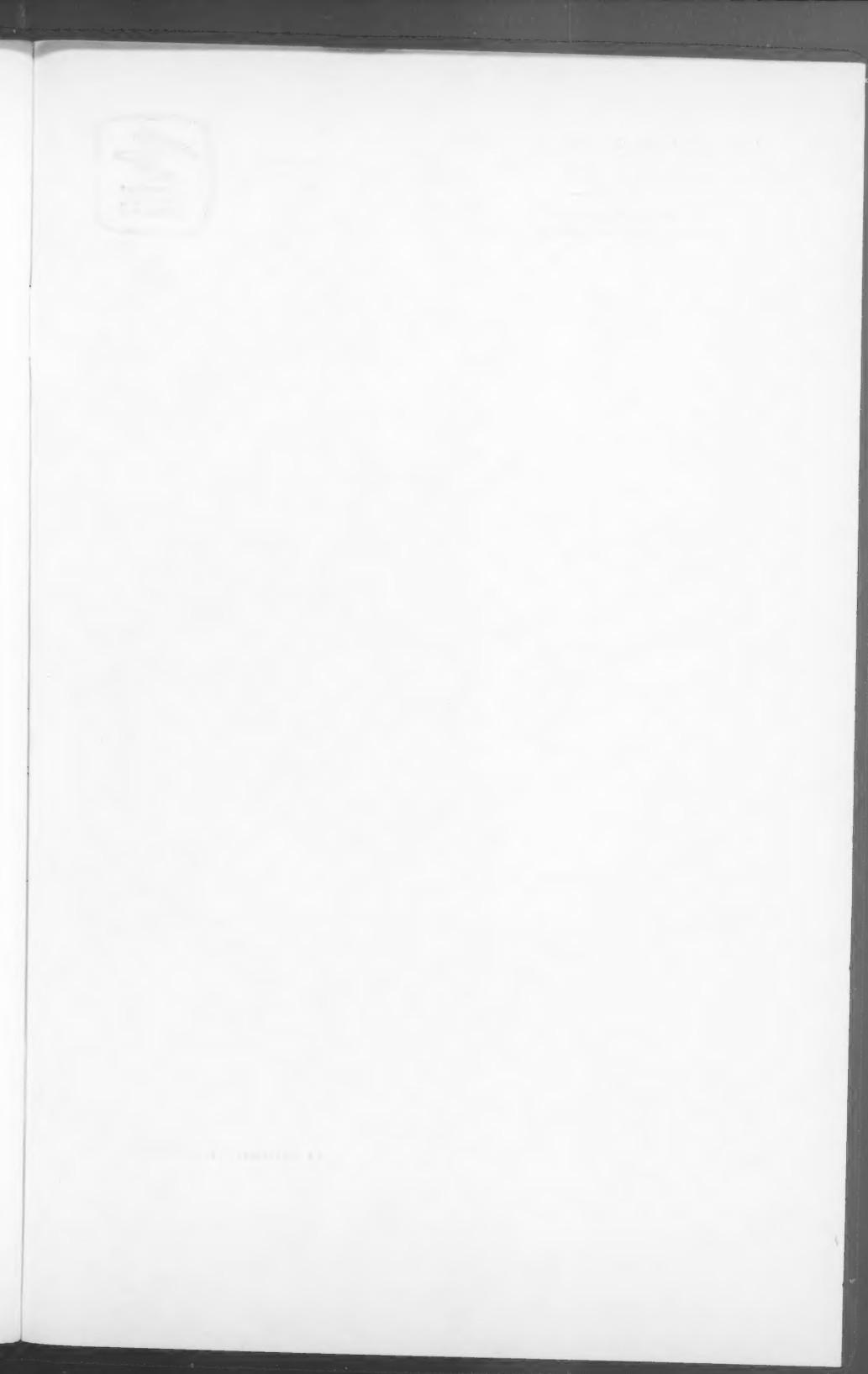
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Customs Court

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**DEPARTMENT OF THE TREASURY
U.S. CUSTOMS SERVICE
WASHINGTON, D.C. 20229**

POSTAGE AND FEES PAID
DEPARTMENT OF THE TREASURY (CUSTOMS)
(TREAS. 552)

**OFFICIAL BUSINESS
PENALTY FOR PRIVATE USE, \$300**



